



City of Seattle

Gregory J. Nickels, Mayor

Department of Executive Administration

Fred Podesta, Director

Seattle Business License Requirements

Thank you for your interest in becoming a vendor to the City of Seattle. In accordance with Seattle Municipal Code 5.55.030, businesses located within the City are required to obtain and maintain a current business license. Businesses located outside the City that make sales into the City or deliver service within the City, which meet the definition of “engaging in business,” also need to obtain and maintain a current business license. Further information is available on the City’s web site at www.seattle.gov/rca

SMC 5.30.030 B3

q. Accepting or executing a contract with the City, irrespective of whether the goods or services are delivered within or without the City, or whether the person's office or place of business is within or without the City

SMC 5.45.060 Doing business with the City

A. The tax levied in this section shall not be levied when:

1. The aggregate value of all City contracts with the person during the calendar year is Five Thousand Dollars (\$5,000) or less, or

2. The person's only source of revenue consists of contracts with the City for neighborhood planning purposes, sister city associations, or Arts Commission grants, and is less than the taxable threshold amount provided in SMC Section 5.55.040 D.

B. **All** persons subject to this section, other than those exempted by subsection (A) above, are required to obtain and maintain a business license as prescribed by SMC Section 5.55.030.

D. The Director may withhold payment due a City contractor pending satisfactory resolution of unpaid taxes and fees due the City under this title.

If the above applies to your business, please complete the Application for Business License found on the back of this information sheet and return it with the license fee made payable to “City of Seattle” for each year engaged in business in Seattle.

Please contact our information line at (206) 684-8484 if you have any questions regarding Seattle business licensing and business tax or Georgianne Browning at (206) 684-8408 or Cherie MacLeod at (206) 684-8402.